

**Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
White River Valley Sch Dist (2980)**

White River Valley Sch Dist (2980)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$3,407,270	\$3,112,079	\$2,564,834	\$2,505,964	-7%	-2%
Noncertified Salaries (120)	\$613,091	\$555,995	\$664,118	\$688,185	3%	4%
Group Health Insurance (222)	\$631,738	\$638,414	\$482,004	\$472,857	-7%	-2%
Social Security-Certified Employee Retirement (212)	\$254,060	\$241,505	\$194,041	\$185,099	-8%	-5%
Other Employee Benefits (241 to 290)	\$190,129	\$84,049	\$342,415	\$160,941	-4%	-53%
Transfer Tuition to Educational Service Agencies Within the State (564)	\$127,745	\$132,683	\$144,421	\$151,412	4%	5%
Teacher Retirement Fund, After 7-1-95 (216)	\$94,763	\$90,168	\$109,589	\$108,229	3%	-1%
Purchased From Another School Corporation or Educational Service Agency Within the State (591)	\$31,402	\$50,382	\$71,095	\$67,716	21%	-5%
Dues and Fees (810)	\$10,743	\$80,587	\$19,560	\$53,137	49%	172%
Social Security-Noncertified Employee Retirement (211)	\$45,820	\$43,062	\$49,699	\$45,094	0%	-9%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$72,388	\$64,800	\$47,317	\$44,177	-12%	-7%
Pre-2008 object code - temporary salaries (header) (130)	\$39,189	\$71,907	\$47,550	\$41,703	2%	-12%
Public Employees Retirement Fund - optional contributions (217)	\$22,606	\$24,882	\$31,639	\$37,890	14%	20%
Workers Compensation Insurance (225)	\$26,652	\$28,811	\$28,898	\$34,119	6%	18%
Operational Supplies (611)	\$150,642	\$120,024	\$64,412	\$33,365	-31%	-48%
Equipment (730)	\$5,375	\$6,041	\$5,699	\$26,000	48%	356%
Telecommunications Equipment (745)	\$0	\$0	\$2,909	\$23,565	N/A	> 500%
Textbooks (630)	\$42,545	\$299,368	\$60,408	\$14,275	-24%	-76%
Travel (580)	\$28,557	\$39,048	\$17,724	\$9,452	-24%	-47%
Purchased Professional and Technical Instruction Services (311)	\$56,370	\$46,000	\$31,780	\$7,140	-40%	-78%
Distance Learning Equipment (742)	\$30,728	\$13,301	\$3,605	\$3,672	-41%	2%
Telephone (531)	\$0	\$3,911	\$3,353	\$3,368	N/A	0%
Software, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$9,922	\$44,979	-\$3,757	\$2,850	-27%	N/A
Other Purchased Services (593)	\$2,730	\$525	\$2,815	\$2,823	1%	0%
Nonlicensed Employees Temporary Salaries (136)	\$1,844	\$1,898	\$2,490	\$2,378	7%	-5%
Library Books (640)	\$3,585	\$2,555	\$2,214	\$1,887	-15%	-15%
Unemployment compensation (230)	\$676	\$12,348	\$31,335	\$1,402	20%	-96%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$0	\$0	\$0	\$830	N/A	N/A
Postage and Postage Machine Rental (532)	\$407	\$1,251	\$1,410	\$821	19%	-42%
Other General Supplies (615, 660 to 689)	\$2,051	\$7,110	\$10,754	\$770	-22%	-93%
Purchased Property Services; Rentals (440)	\$1,796	\$1,561	\$1,713	\$683	-21%	-60%
Advertising (540)	\$0	\$0	\$518	\$200	N/A	-61%
Contributions and Donations to Outside Organizations (570)	\$0	\$0	\$0	\$27	N/A	N/A
Computer Hardware (741)	\$20,811	\$47,286	-\$52	\$0	-100%	N/A
Teacher Retirement Fund - Optional Contributions (218)	\$37,619	\$20,768	\$95,054	\$0	-100%	-100%

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Periodicals (650)	\$222	\$170	\$170	\$0	-100%	-100%
Transfer Tuition - Other (569)	\$2,076	\$157	\$0	\$0	-100%	N/A
Other Technology Hardware (746)	\$2,090	\$0	\$0	\$0	-100%	N/A
Transfer Tuition to Private Sources (563)	\$13,505	\$0	\$0	\$0	-100%	N/A
Other purchased property services (490 to 499)	\$450	\$0	\$0	\$0	-100%	N/A
Technology Related Professional Development (748)	\$1,399	\$0	\$13,858	\$0	-100%	-100%
Miscellaneous Objects (876 to 899)	\$1,311	\$9,040	\$0	\$0	-100%	N/A
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$2,288	\$0	\$0	\$0	-100%	N/A
Other Purchased Professional and Technical Services (319)	\$88,262	\$73,263	\$61,745	-\$6,817	N/A	-111%
Student Academic Achievement Total	\$6,074,859	\$5,969,929	\$5,207,335	\$4,725,212	-6%	-9%
Student Instructional Support						
Certified Salaries (110)	\$419,997	\$410,819	\$417,971	\$370,693	-3%	-11%
Noncertified Salaries (120)	\$185,910	\$132,035	\$151,911	\$161,006	-4%	6%
Group Health Insurance (222)	\$90,214	\$77,184	\$66,541	\$95,097	1%	43%
Other Employee Benefits (241 to 290)	\$14,644	\$21,645	\$14,589	\$35,122	24%	141%
Social Security-Certified Employee Retirement (212)	\$28,991	\$28,208	\$28,826	\$25,059	-4%	-13%
Teacher Retirement Fund, After 7-1-95 (216)	\$7,839	\$17,713	\$24,236	\$21,455	29%	-11%
Public Employees Retirement Fund - optional contributions (217)	\$14,408	\$10,715	\$14,772	\$17,197	5%	16%
Social Security-Noncertified Employee Retirement (211)	\$13,704	\$9,662	\$11,238	\$11,924	-3%	6%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$10,253	\$7,815	\$5,536	\$5,093	-16%	-8%
Operational Supplies (611)	\$14,180	\$9,029	\$12,396	\$4,628	-24%	-63%
Postage and Postage Machine Rental (532)	\$1,999	\$2,407	\$3,583	\$3,196	12%	-11%
Dues and Fees (810)	\$2,292	\$1,285	\$840	\$840	-22%	0%
Official Bond Premiums (525)	\$300	\$300	\$300	\$438	10%	46%
Other Communication Services (533 to 539)	\$0	\$163	\$526	\$288	N/A	-45%
Telephone (531)	\$0	\$0	\$20	\$21	N/A	6%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$150	\$1,944	\$0	N/A	-100%
Unemployment compensation (230)	\$0	\$5,583	\$0	\$0	N/A	N/A
Computer Hardware (741)	\$23	\$0	\$0	\$0	-100%	N/A
Travel (580)	\$1,271	\$1,904	\$0	\$0	-100%	N/A
Purchased Professional and Technical Pupil Services (313)	\$0	\$9,801	\$3,030	\$0	N/A	-100%
Equipment (730)	\$0	\$1,022	\$0	\$0	N/A	N/A
Other Purchased Services (593)	\$6,821	\$0	\$510	\$0	-100%	-100%
Other Purchased Professional and Technical Services (319)	\$0	\$13,702	\$5,769	\$0	N/A	-100%
Student Instructional Support Total	\$812,844	\$761,143	\$764,537	\$752,056	-2%	-2%

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Overhead and Operational						
Noncertified Salaries (120)	\$466,163	\$550,316	\$513,622	\$495,909	2%	-3%
Purchased Services; Student Transportation Services (510)	\$589,407	\$423,226	\$408,669	\$406,798	-9%	0%
Dues and Fees (810)	\$330,039	\$267,093	\$291,307	\$384,971	4%	32%
Food Purchases (614)	\$357	\$208,830	\$226,588	\$220,688	399%	-3%
Certified Salaries (110)	\$115,756	\$147,989	\$138,679	\$175,490	11%	27%
Group Health Insurance (222)	\$115,640	\$121,199	\$93,340	\$107,790	-2%	15%
Gasoline and Lubricants (613)	\$21,354	\$164,667	\$46,040	\$62,621	31%	36%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$57,629	\$42,564	\$86,083	\$56,724	0%	-34%
Public Employees Retirement Fund - optional contributions (217)	\$38,452	\$43,104	\$43,888	\$47,494	5%	8%
Social Security-Noncertified Employee Retirement (211)	\$38,342	\$45,275	\$42,550	\$40,962	2%	-4%
Telephone (531)	\$33,260	\$29,441	\$32,086	\$31,132	-2%	-3%
Operational Supplies (611)	\$57,348	\$55,355	\$52,313	\$31,063	-14%	-41%
Purchased Property Services; Construction Services (450)	\$0	\$5,089	\$1,751	\$27,250	N/A	> 500%
Light and Power - Other than Heating and Cooling (625)	\$54,432	\$41,530	\$15,705	\$24,470	-18%	56%
Other General Supplies (615, 660 to 689)	\$1,367	\$24,761	\$19,987	\$16,983	88%	-15%
Teacher Retirement Fund, After 7-1-95 (216)	\$0	\$2,806	\$3,162	\$15,133	N/A	379%
Board Members Compensation (115)	\$15,000	\$15,000	\$8,000	\$12,000	-5%	50%
Social Security-Certified Employee Retirement (212)	\$7,555	\$9,727	\$12,706	\$10,940	10%	-14%
Other Purchased Services (593)	\$376,286	\$39,902	\$23,616	\$9,433	-60%	-60%
Heating and Cooling for Buildings - Gas (622)	\$15,924	\$6,860	\$1,932	\$8,129	-15%	321%
Utility Services Water and Sewage (411)	\$15,645	\$9,152	\$2,090	\$6,950	-18%	232%
Other Employee Benefits (241 to 290)	\$4,276	\$4,860	\$3,879	\$6,622	12%	71%
Unemployment compensation (230)	\$2,116	\$0	\$0	\$6,554	33%	N/A
Purchased Property Services; Repairs and Maintenance Services (430)	\$3,914	\$12,740	\$2,678	\$6,420	13%	140%
Travel (580)	\$10,000	\$4,203	\$2,269	\$5,886	-12%	159%
Equipment (730)	\$14,049	\$36,669	\$12,899	\$4,604	-24%	-64%
Purchased Professional and Technical Data Processing Services (316)	\$1,800	\$1,800	\$1,300	\$1,800	0%	38%
Advertising (540)	\$3,001	\$3,631	\$1,293	\$1,489	-16%	15%
Connectivity (744)	-\$1,280	\$0	\$0	\$1,336	N/A	N/A
Postage and Postage Machine Rental (532)	\$1,760	\$1,109	\$1,059	\$1,153	-10%	9%
Official Bond Premiums (525)	\$1,111	\$1,111	\$1,111	\$1,111	0%	0%
Utility Services Removal of Refuse and Garbage (412)	\$9,652	\$8,994	\$5,067	\$645	-49%	-87%
Technology Related Professional Development (748)	\$455	\$145	\$450	\$325	-8%	-28%
Tires and Repairs (612)	\$1,377	\$831	\$1,893	\$237	-36%	-87%

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Teacher Retirement Fund, Prior to 7-1-95 (215)	\$3,473	\$3,692	\$2,028	\$223	-50%	-89%
Other Purchased Professional and Technical Services (319)	\$14,691	\$562	\$3,046	\$145	-68%	-95%
Computer Hardware (741)	\$710	\$0	\$0	\$0	-100%	N/A
Purchased Property Services; Cleaning Services (420)	\$0	\$464	\$504	\$0	N/A	-100%
Miscellaneous Objects (876 to 899)	\$848	\$0	\$35	\$0	-100%	-100%
Other Technology Hardware (746)	\$0	\$60,671	\$0	\$0	N/A	N/A
Purchased Professional and Technical Board of Education Services (318)	\$728	\$49	\$0	\$0	-100%	N/A
Terminal Leave (125)	\$0	\$0	\$84,215	\$0	N/A	-100%
Vehicles (731)	\$0	\$102,454	\$0	\$0	N/A	N/A
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$2,140	\$0	\$0	N/A	N/A
Purchased Professional and Technical Instruction Services (311)	\$11,619	\$5,385	\$16,711	\$0	-100%	-100%
Overhead and Operational Total	\$2,434,253	\$2,505,393	\$2,204,552	\$2,231,480	-2%	1%
Nonoperational						
Official Bond Premiums (525)	\$460,314	\$505,704	\$505,589	\$463,353	0%	-8%
Improvements Other Than Buildings (715)	\$65,998	\$89,264	\$107,107	\$109,735	14%	2%
Equipment (730)	\$135,496	\$164,112	\$229,465	\$103,931	-6%	-55%
Certified Salaries (110)	\$74,028	\$204,374	\$97,026	\$100,070	8%	3%
Miscellaneous Objects (876 to 899)	\$0	\$0	\$0	\$93,859	N/A	N/A
Noncertified Salaries (120)	\$64,321	\$64,207	\$71,499	\$75,026	4%	5%
Purchased Property Services; Construction Services (450)	\$71,234	\$25,485	\$26,703	\$60,299	-4%	126%
Other Purchased Professional and Technical Services (319)	\$55,766	\$30,210	\$43,257	\$19,955	-23%	-54%
Purchased Property Services; Rentals (440)	\$0	\$0	\$3,000	\$12,000	N/A	300%
Operational Supplies (611)	\$2,173	\$1,742	\$3,911	\$11,672	52%	198%
Teacher Retirement Fund, After 7-1-95 (216)	\$7,082	\$7,590	\$7,450	\$8,281	4%	11%
Social Security-Certified Employee Retirement (212)	\$5,663	\$11,354	\$6,891	\$7,523	7%	9%
are, Application Systems, or Productivity Applications Needed in the Operation of a School (747)	\$0	\$0	\$0	\$3,750	N/A	N/A
Dues and Fees (810)	\$2,790	\$0	\$830	\$2,900	1%	249%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$198	\$3,936	\$699	\$719	38%	3%
Public Employees Retirement Fund - optional contributions (217)	\$556	\$422	\$302	\$425	-6%	41%
Social Security-Noncertified Employee Retirement (211)	\$687	\$343	\$658	\$365	-15%	-45%
Vehicles (731)	\$0	\$15,000	\$64,056	\$0	N/A	-100%
Computer Hardware (741)	\$0	\$2,191	\$3,790	\$0	N/A	-100%
Nonoperational Total	\$946,305	\$1,125,932	\$1,172,232	\$1,073,862	3%	-8%
Grand Total	\$10,268,262	\$10,362,397	\$9,348,657	\$8,782,610	-4%	-6%